

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

This document relates to: 18-cv-05053,  
18-cv-09797, 18-cv-09836, 18-cv-09837,  
18-cv-09838, 18-cv-09839, 18-cv-09840,  
18-cv-09841, 18-cv-10100

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER  
EXTENDING TIME TO ANSWER OR RESPOND TO AMENDED COMPLAINTS**

IT IS HEREBY STIPULATED AND AGREED by and between plaintiff Skatteforvaltningen (“SKAT”) and defendants Darren Wittwer, Robert Crema, and Acer Investment Group, LLC (the “Defendants” and with SKAT, the “Parties”) that the time for the Defendants to answer or otherwise respond to the amended complaints in the above-captioned related actions is hereby extended thirty (30) days up to and including January 15, 2021.

This is the Parties’ third request to modify the time for answering or responding to SKAT’s amended complaints, and the first request since the Court’s December 2, 2020 Memorandum Opinion concerning Defendants’ Motion to Dismiss the Amended Complaint [Dkt. No. 506]. The Court has granted Defendants’ previous requests.

Dated: December 14, 2020

By: /s/ Neil J. Oxford  
Neil J. Oxford  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004  
Tel: (212) 837-6000  
neil.oxford@hugheshubbard.com

By: /s/ John C. Blessington  
John C. Blessington  
K&L Gates LLP  
One Lincoln Street  
State Street Financial Center  
One Lincoln Street  
Boston, MA 02111  
T: 617.261.3100  
john.blessington@klgates.com

*On behalf of Plaintiff Skatteforvaltningen*

*On behalf of Darren Wittwer, Robert Crema,  
and Acer Investment Group, LLC*

SO ORDERED:

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Hon. Lewis A. Kaplan  
United States District Judge